

§ 32.5000

47 CFR Ch. I (10–1–00 Edition)

Account title	Class A account	Class B account
Unidirectional long distance revenue	1 5110	.....
Long distance inward-only revenue	5111	.....
Long distance outward-only revenue	5112	.....
Long distance private network revenue	1 5120	.....
Subvoice grade long distance private network revenue	5121	.....
Voice grade long distance private network revenue	5122	.....
Audio program grade long distance private network revenue	5123	.....
Video program grade long distance private network revenue	5124	.....
Digital transmission long distance private network revenue	5125	.....
Long distance private network switching revenue	5126	.....
Other long distance private network revenue	5128	.....
Other long distance private network revenue settlements	5129	.....
Other long distance revenue	5160	.....
Other long distance revenue settlements	5169	.....
Miscellaneous Revenues:		
Miscellaneous revenue		5200
Directory revenue	5230	.....
Rent revenue	5240	.....
Corporate operations revenue	5250	.....
Miscellaneous revenue	1 5260	.....
Special billing arrangements revenue	5261	.....
Customer operations revenue	5262	.....
Plant operations revenue	5263	.....
Other incidental regulated revenue	5264	.....
Other revenue settlements	5269	.....
Carrier billing and collection revenue	5270	.....
Nonregulated Revenues:		
Nonregulated operating revenue	5280	5280
Uncollectible Revenues:		
Uncollectible revenue	1 5300	5300
Uncollectible revenue—Telecommunications	5301	.....
Uncollectible revenue—Other	5302	.....

¹To be used by Class A telephone companies to summarize accounts for reporting purposes.

[51 FR 43499, Dec. 2, 1986, as amended at 53 FR 49322, Dec. 7, 1988; 59 FR 46930, Sept. 13, 1994; 64 FR 50008, Sept. 15, 1999]

§ 32.5000 Basic local service revenue.

This account number shall be used by Class A telephone companies to summarize for reporting purposes the contents of Accounts 5001 through 5004. Class B telephone companies shall use this account for revenues of the type and character required of Class A companies in Accounts 5001 through 5069.

§ 32.5001 Basic area revenue.

(a) This account shall include revenue derived from the provision of basic area message services such as flat rate services and measured services. Included is revenue derived from non-optional extended area services. Also included is revenue derived from the billed or guaranteed portion of semi-public services.

(b) Revenue derived from charges for nonpublished number or additional and boldfaced listings in the alphabetical section of the company's telephone directories shall be included in Account 5230, Directory Revenue.

§ 32.5002 Optional extended area revenue.

This account shall include total revenue derived from the provision of optional extended area service.

§ 32.5003 Cellular mobile revenue.

This account shall include message revenue derived from cellular mobile telecommunications systems connected to the public switched network placed between mobile units and other stations within the mobile service area.

§ 32.5004 Other mobile services revenue.

(a) This account shall include message revenue derived from general radio telecommunications systems connected to the public switched network placed between mobile units and other stations within the mobile service area, as well as revenue from mobile radio paging, mobile dispatching, and signaling services.

(b) Revenue from private mobile telephone services which do not have access to the public switched network shall be included in Account 5264, Other Incidental Regulated Revenue.

§ 32.5040 Local private line revenue.

This account shall include revenue derived from local services that involve dedicated circuits, private switching arrangements, and/or predefined transmission paths, whether virtual or physical, which provide communications between specific locations (e.g., point-to-point communications). It includes revenue from subvoice grade, voice